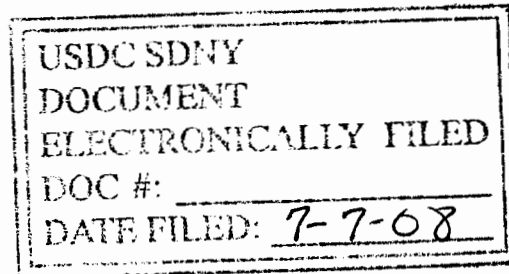


June 30, 2008

Hon. Jed S. Rakoff
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10007

Re: Kenney, Becker LLP v. Kenney
Docket 06 Cv 2975(JSR)

Dear Judge Rakoff:



We represent all parties to this action. This correspondence follows a June 26, 2008 telephone conference between your chambers and the undersigned.

Plaintiffs and defendant move the Court pursuant to FRCvP 60(b) and the court's inherent powers for an order vacating the orders entered herein on March 10, 2008, April 23, 2008 and April 24, 2008, which granted defendant's motion to impose sanctions on plaintiffs.

Plaintiffs and defendant have entered into a written global Settlement Agreement, settling all matters between them. The Settlement Agreement is contingent upon vacatur of Your Honor's Orders entered March 10, 2008, April 23, 2008 and April 24, 2008.

The Settlement Agreement settles all proceedings pending among the parties, including this action, the proceeding pending before the International Centre for Dispute Resolution in entitled *Martin S. Kenney v. Eugene S. Becker and Kenney, Becker LLP* (Case 50 180 T 00019 06), the action pending in the Supreme Court, New York County entitled *Kenney, Becker LLP v. Martin S. Kenney et ano* (Index 104899/05). In addition, the parties will exchange general releases. The parties have agreed that upon vacatur of the Orders this action will be dismissed.

Defendant joins in this application and consents to vacatur of the Orders. It is therefore respectfully requested that the Orders entered March 10, 2008, April 23, 2008 and April 24, 2008 be vacated.

7/7/08

Based on the above representations, the Court vacates the orders of March 10, 2008, April 23, 2008, and April 24, 2008 and dismisses the case, with prejudice, on consent.

SO ORDERED

JSDJ

Respectfully submitted,

Stephen Lutzman (SL6462)
ATTORNEY FOR PLAINTIFFS

Joseph H. Lilly, Esq. (JL6560)
Attorney for Defendant